

**District Attorneys Council  
Federal Grants Division**

**2014  
FINANCIAL  
AND  
ADMINISTRATIVE  
GUIDE**

**For COVERDELL, NCHIP, and  
RURAL Grants**

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## FORWARD

The Federal Grants Division within the District Attorneys Council (DAC) is responsible for the management of eight (8) federal grant programs. Funding for these programs is received from the United States Department of Justice.

The Division serves as the point of contact between the State of Oklahoma and Department of Justice in administering the grant programs. The grant programs administered by the Division are the:

1. Justice Assistance Grant
2. Justice Assistance Grant – Local Law Enforcement
3. National Criminal History Improvement Program
4. S.T.O.P. Violence Against Women Formula Grant
5. Residential Substance Abuse Treatment Grant
6. Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Grant
7. Coverdell Forensic Sciences Improvement Grant
8. Sexual Assault Services Program

### **This manual is intended for the following grant programs:**

- **Coverdell Forensic Sciences Improvement Grant (Coverdell);**
- **National Criminal History Improvement Program (NCHIP); and,**
- **Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Grant (Rural)**

In administering these grants, the Federal Grants Division:

- Prepares the applications for the federal grant funds;
- Ensures coordination between the federal funding sources and the subgrantees;
- Provides staff support to the five oversight boards and task forces;
- Develops and distributes the subgrant application notices and the subgrant application forms;
- Receives and coordinates the distribution of the subgrant applications to the various Boards for review;
- Reviews and makes recommendations to the boards regarding the funding of submitted subgrant applications;

- Receives funds from the federal granting agency and then disburses funds to the subgrantees throughout the grant cycles;
- Evaluates and monitors compliance of subgrantees in meeting state and federal requirements;
- Provides guidance and technical assistance to subgrantees;
- Collects statistical data from the subgrantees to assess program effectiveness and provide information to the federal granting agency; and,
- Prepares and submits the required progress, financial, and evaluation reports to the federal granting source.

One of the primary functions of the Federal Grants Division is to ensure the fiscal accountability and programmatic integrity of the federal grant program through the proactive monitoring of the subgrantees. It is the responsibility of the Programs Specialist, who is assigned to the various federal grant programs, to assist the subgrantees in implementing approved projects within a framework of relevant state and federal statutes, regulations, policies, procedures, and guidelines to achieve maximum success. In doing so, the DAC advocates good stewardship of the awarded federal funds and addresses a portion of the state-administering agency responsibilities.

The Financial and Administrative Guide serves as a primary reference manual to assist subgrantees in fulfilling the programmatic and fiscal responsibilities. The guide should serve as a day-to-day management tool for subgrantees in administering the various grant programs.

The Federal Grants Division has significantly revised the Financial Guide to serve as a tool providing information applicable to the grant programs. The general information in the front section of the guide is pertinent to all identified grant programs. Specific information relevant to individual grant programs can be found in the appendices.

We want each subgrantee to achieve success in implementing their grant program. We are available for consultation and technical assistance at any time. If assistance is needed, please contact us at 405/264-5008.

DeLynn Fudge  
Federal Grants Division Director

## ADMINISTRATIVE/PROGRAMMATIC GUIDELINES

### AWARD ACCEPTANCE PROCEDURES

The DAC, Federal Grants Division will forward the Award Packet which includes the Award Notice, the Special Conditions, and other critical documents to the attention of the Chief Executive Officer (CEO) of the applicant agency prior to the award date. The Award Packet constitutes the operative documents obligating and reserving the federal funds for use by the subgrantee. The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the entire Award Packet within 45 days from the date of the award.

All documents must be signed by the Chief Executive Officer (CEO). **The CEO is the District Attorney, State Agency Head, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Official or Chairperson of the Board of Directors.** Some documents may require the Project Director's signature in addition to the CEO. The Project Director, Police Chief, Sheriff, or Executive Director of a Private Non-Profit, does NOT have authorization to sign as the Chief Executive Officer.

Refer to the specific grant program information in the appendices for a specific list of the documents contained in the award packet.

No federal funds will be disbursed to subgrantees until all documents in the packet have been signed or accepted in OKGrants, returned, submitted, and approved by the Federal Grants Division Director. Subgrantees should review and understand all Special Conditions prior to the acceptance of the award.

### STANDARD ASSURANCES

The federal granting agency and the DAC require award applicants to verify certain conditions and behaviors before funding. The authorized Chief Executive Officer of the applicant agency is required to accept the Certification Regarding Lobbying, Debarment, Suspension, and Other Responsibility Matters; and Drug-Free Workplace Requirements. The applicant agrees to comply with the following requirements:

#### Lobbying

The Anti-Lobbying Act (18 U.S.C. § 1913) was recently amended to significantly expand the restriction on use of appropriated funding for lobbying. The subgrantees, contractors, and subcontractors may not use any federal funds, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government without the express approval of OJP. Any violation of this prohibition is subject to a minimum \$10,000 fine for each occurrence.

**Debarment**

The subgrantee must certify they have not been debarred or suspended from federal benefits and/or no such proceedings have been initiated against them; have not been convicted of, indicted for, or criminally or civilly charged by a government entity for fraud, violation of antitrust statutes, embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and have not had a public transaction terminated for cause or default.

**Drug-Free Workplace**

Each subgrantee shall implement and post within the agency a Drug-Free Workplace Policy.

**Information Technology Compliance**

As appropriate, all equipment and software developed under this grant program must be compliant with U.S. Department of Justice information technology interface standards, including the National Criminal Intelligence Sharing Plan, the Global Justice XML Data Model, and the Law Enforcement Sharing Plan.

**National Environmental Policy Act**

All actions significantly affecting the quality of the environment are subject to the provisions of the National Environmental Policy Act (NEPA) and other related federal environmental laws. Most projects will not be affected by NEPA. If however, a project involves minor renovation, construction, or any other activity that may have an impact on the environment or change the use or function of a facility, the subgrantee must provide a full description of the proposed project to DAC prior to project implementation. A determination regarding whether any further action is necessary will be made to and by BJA.

**Seat Belt Use**

Recipients of federal funds shall encourage the adoption and enforcement of on-the-job seat belt policies and programs for its employees when operating company owned, rented, or personally owned vehicles.

**Limited English Persons**

To ensure compliance with the Title VI and the Safe Streets Act, subgrantees are required to take reasonable steps to ensure that LEP persons have meaningful access to their programs. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary. Reasonable costs associated with providing meaningful access for LEP individuals are considered allowable program costs. The U.S. Department of Justice has issued guidance for subgrantees to assist them in complying with Title VI requirements. The guidance document can be accessed on the Internet at [www.lep.gov](http://www.lep.gov).

## **Texting While Driving**

Recipients of federal funds shall not engage in text messaging or texting when: (1) driving government vehicles or when driving private vehicles on government business or (2) when using electronic equipment supplied by the state while driving.

“Texting” or “Text Messaging” means reading from or entering data into any handheld or other electronic device, including for the purpose of SMS texting, e-mailing, instant messaging, obtaining navigational information, or engaging in any other form of electronic data retrieval or electronic data communication.

“Driving” means operating a motor vehicle on an active roadway with the motor running, including while temporarily stationary because of traffic, a traffic light or stop sign, or otherwise. It does not include operating a motor vehicle with or without the motor running when one has pulled over to the side of, or off, an active roadway and has halted in a location where one can safely remain stationary.

## **EQUAL EMPLOYMENT OPPORTUNITY ASSURANCE OF COMPLIANCE CLAUSE**

Compliance with the provisions of Omnibus Crime Control and Safe Streets Act of 1968, Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act, Section 1407 of the Victims of Crime Act, Title II of the Americans with Disabilities Act of 1990, Title IX of the Education Amendments of 1972, and the Age Discrimination Act of 1975 is required. These laws prohibit discrimination on the basis of race, color, national origin, religion, sex, age, or disability as it relates to funded programs or activities. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP).

## **PERSONNEL REQUIREMENTS**

The Project Director must be an employee of the applicant agency. The Project Director is the contact person for the project, is responsible for meeting the goals and objectives of the grant, and ensuring that the Fiscal Officer meets their responsibilities. The Project Director shares responsibility with the Fiscal Officer to assure that all expenditures are within the approved budget.

The Fiscal Officer is the person who actually completes the reports related to financial activity of the grant. The Fiscal Officer is responsible for fiscal matters related to the project, including the accounting, management of funds, verification of expenditures, and subgrantee financial reports.

The Project Director and Fiscal Officer may **not** be the same person.

If there is a personnel change of either the Project Director or the Fiscal Officer during the award period, the Federal Grants Division must be notified. This is accomplished by completing Form A-9 Change of Project Director/Fiscal Officer. This form may be found at DAC’s website, [www.ok.gov/dac](http://www.ok.gov/dac), under the Grants tab, Subgrantee Toolbox. Scroll down to Project Forms.

## **INITIATION AND OPERATION OF THE PROJECT**

A project is required to be operational within 60 days of the start date of the award period. If there is a delay in the initiation of the project beyond the 60 days, the subgrantee must forward a letter to the Federal Grants Division on the steps that have been taken to initiate the project, the reasons for the delay, and the expected start date.

If the project is not operational within 90 days of the start date of the award period, the subgrantee must submit a second letter to the Federal Grants Division explaining the implementation delay. Upon receipt of the 90-day letter, or if notification is not sent at all regarding the delay in implementation, the award may be cancelled without further notice by the District Attorneys Council.

## **CHANGE IN THE SCOPE OF THE PROJECT**

The subgrantee may only use the funds for the activities and purposes approved in the application and the budget. A change in the scope of the project occurs when programmatic activities or budget revisions would cause a deviation from the approved application. If this is the case, the subgrantee should contact their Program Specialist to discuss a request to change the scope of the project. A written request will be required. The Federal Grants Division Director may be required to obtain approval from the board.

## **ASSIGNMENT OF SUBCONTRACT**

A state agency or unit of local government may serve as the subgrantee and contract a portion of the services of the project with a governmental or nonprofit organization. However, a subgrantee must obtain written approval from the Federal Grants Division Director prior to subcontracting for any services. A subgrantee may not assign the responsibility of the management of the grant to another party.

## **DATA GATHERING**

Each funded program will require pertinent data to be collected throughout the life of the grant from the agency or agencies carrying out the objectives of the grant.

## **PROGRAMMATIC REPORTING REQUIREMENTS**

***Refer to the specific Grant Program information in the appendices of this guide Programmatic Reporting Requirements for each grant program.***

## **COMPLIANCE WITH PROGRAMMATIC REPORTING REQUIREMENTS**

Subgrantees must submit all programmatic reports by the deadlines as established by the Federal Grants Division. The Programs Specialist for the grant program will maintain a checklist and routinely review compliance of the subgrantee in submitting the programmatic reports. **If these deadlines are not met, subsequent monthly draws will be held until the reports are submitted. Additionally, future grant funding could be impacted due to deadline non-compliance.**

Should the dates for any programmatic report change, the subgrantee will be notified via email of the new due date.

## **CONFIDENTIALITY**

No subgrantee, or any personnel involved in the project, shall use or reveal any information received from the project for any purpose other than the purpose for which such information was obtained.

## **PUBLICATION OF DOCUMENTS**

When developing a publication with the use of grant funds, federal guidelines require special steps. By federal definition, a publication is defined as “the initiation of the procurement of writing, editing, preparation of related illustration material, including videos”.

A subgrantee that publicizes any project activities with grant funds must adhere to the following:

1. All materials publicizing or resulting from award activities shall contain an acknowledgement of the awarding agency assistance. An acknowledgement of support shall be made through use of the following or comparable footnote:

*This project was supported by Grant Number (insert subgrant number) and awarded by the Office of Justice Programs, (list the name of the specific grant program), United States Department of Justice to the State of Oklahoma.*

2. Further, responsibility for the direction of the project activity should not be ascribed to the awarding agency. The publication shall include the following statement:

*The opinions, findings and conclusions or recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the Department of Justice.*

The receipt of awarding agency funding does not constitute official recognition or endorsement of any project. A separate application for Official Recognition may be filed with the awarding agency.

3. A subgrantee is expected to publish or otherwise make widely available to the public, as requested by the awarding agency, the results of work conducted or produced under an award.
4. Further guidelines regarding royalties, license, copyright, official logos and distribution plans can be found in the current copy of the U.S. Department of Justice Financial Guide. Please consult this guide or the administrative agency for further assistance on publications.

## **FISCAL RESPONSIBILITIES AND GUIDELINES**

### **FISCAL RESPONSIBILITIES**

The subgrantee must establish accounting system controls and procedures that assure that federal grant funds are properly utilized and accounted for. Awarded funds may be expended only for activities and purposes set forth in the approved application and budget and within the approved grant period. All funds must flow through the applicant agency.

Similar to the responsibilities of the DAC, the subgrantee must maintain the highest standards in order to preserve the public trust, which accompanies the authority to expend public funds.

### **REQUIRED FINANCIAL FORMS**

There are specific financial forms that the subgrantee must submit over the life of the grant. The list below describes the form and the purpose of the form:

#### **A-1 Form -- Authorization to Sign Project Documents**

The A-1 Form is used as a designation form so that the Chief Executive Officer can authorize someone else associated with the grant, usually the Project Director, to sign project documents. This form is signed at the beginning of the grant award.

#### **A-2 Form -- Budget Revision and Grant Extension Request**

The A-2 Form is used when the subgrantee is requesting for changes in the approved grant budget. Also, this form is used if the subgrantee wishes to request an extension. This form must be submitted to the Grant Program Specialist and receive approval by the Federal Grants Division Director.

#### **A-3 Form -- Request for Funds**

The A-3 Form is used on a monthly basis to request reimbursement for allowed expenditures made in the previous month. An A-3 Form must be submitted even if \$0.00 were expended in the month previous.

#### **A-4 Form – Certification of Equal Employment Opportunity Plan**

The A-4 Form is used to certify that the agency receiving grant funds is compliant with the following federal laws:

- Title VI of the Civil Rights Act of 1964
- Omnibus Crime Control and Safe Streets Act of 1968
- Section 504 of the Rehabilitation Act of 1973
- Title II of the Americans with Disabilities Act of 1990
- Age Discrimination Act of 1975
- Title IX of the Education Amendments of 1972

These statutes prohibit discrimination on the basis of race, color, national origin, religion, sex, age, or disability.

### **A-7 Form -- Quarterly Expenditures and Financial Status Report**

The A-7 Form is used on a quarterly basis as an aggregate of the prior three months A-3 Forms. This form should be completed after the last A-3 of the quarter to ensure all expenditures populate correctly.

### **A-8 Form -- Quarterly Project Income Report**

The A-8 Form reflects project income earned and expended by category in the last quarter and is only required if a grant program will receive project income as a direct result of federal funding. The most common examples of project income include seizures, forfeitures, and registration fees. The A-8 is included within the A-7 and must be submitted together at each quarter.

### **A-9 Form -- Change of Project Director/Fiscal Officer**

### **A-10 Form – Statement of Audit Arrangements**

The A-10 Form is to determine whether an audit is required. Non-federal entities that expend \$750,000 or more in federal funds (from all sources including pass-through sub-awards) in the organization's fiscal year shall have a single organization-wide audit conducted in accordance with the provisions of OMB Circular A-133. Non-federal entities that expend less than \$750,000 a year in federal awards are exempt from federal audit requirements for that year.

### **A-11 Form -- Grant Funds Property Transfer**

The A-11 Form is used to transfer equipment between agencies.

### **A-13 Form -- Certification of Project Income**

The A-13 Form is used to certify whether or not a subgrantee will be receiving income as a direct result of the program that is grant funded. Project income is defined as any gross income earned as a direct result of grant supported activities or earned only as a result of the grant during the grant funding period.

### **Equipment Specific Closeout Forms**

The following forms are to be completed during in the closeout of grants when an application includes the purchase of equipment. Not every grant will include equipment purchases.

### **A-5 Form -- Statement of Equipment Purchases**

The A-5 Form should be completed and signed by the Authorized Official. In this form, the Authorized Official certifies that approved equipment was purchased with federal funds. Additionally, the Authorized Official certifies that the equipment is still in good condition and will continue to be used for the original purpose set forth in the grant.

### **A-6 Form -- Equipment Inventory**

The A-6 Form is a complete list of all items purchased under the grant award. The list includes things such as the serial number, condition, date purchased, cost, check number and equipment location.

### **FINANCIAL REPORTING REQUIREMENTS**

Subgrantees must comply with the following financial reporting requirements. These requirements include program record keeping and financial reporting. The following is a list of the required reporting requirements:

**NOTE: Forms are periodically revised. It is imperative to use the most current form. Download forms at the beginning of each new award period. The A-3, A-7, A-8, A-5 and A-6 Forms may be found at DAC's website, [www.ok.gov/dac](http://www.ok.gov/dac), under the Grants tab. Go to the Subgrantee Toolbox and then scroll down to Project Forms.**

**TIP: If you are using internet explorer and are having problems accessing the website, you might consider downloading Firefox as a web browser.**

<b>FORM</b>	<b>DUE DATE</b>
<b>FORM A-3 REQUEST FOR FUNDS FORM</b>	The A-3 Form is due the 15 <sup>th</sup> of <b>each</b> month by 5:00 PM. If the 15 <sup>th</sup> falls on a Saturday, forms are due on Friday the 14 <sup>th</sup> . If the 15 <sup>th</sup> falls on a Sunday, forms are due on Monday, the 16 <sup>th</sup> . No exceptions. The A-3 Request for Funds Form must be submitted even if the request is zero. Failure to do so may cause a delay in funding future requests and a possible grant cancellation.

<b>FORM A-7 QUARTERLY REPORT</b>	
<b>YEAR ONE</b>	
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Quarter ending 6/30	Due July 15
<b>YEAR TWO (IF APPROVED)</b>	
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Final	Due July 15 or 15 days after the quarter following the grant end date.
<b>FORM A-8 QUARTERLY STATUS REPORT FOR PROJECT INCOME</b>	
<b>YEAR ONE</b>	
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Quarter ending 6/30	Due July 15
<b>YEAR TWO (IF APPROVED)</b>	
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Final	Due July 15 or 15 days after the quarter following the grant end date
<b>FORM A-5 STATEMENT OF EQUIPMENT PURCHASES</b>	If equipment was purchased as part of the approved budget, the A-5 Form is due 60 days after the end date of the award.
<b>FORM A-6 EQUIPMENT INVENTORY</b>	If equipment was purchased as part of the approved budget, the A-6 Form is due 60 days after the end date of the award.

## **COMPLIANCE WITH FISCAL REPORTING REQUIREMENTS**

Subgrantees must submit all fiscal reports by the deadlines as established by the Federal Grants Division. The Programs Specialist for the grant program will maintain a checklist and routinely review compliance of the subgrantee in submitting the fiscal reports. **If these deadlines are not met, subsequent monthly draws will be held until the reports are submitted.**

Should the dates for any financial report change, the subgrantee will be notified by email of the new due dates

### **Financial Status Reports**

If an A-7 Financial Status Report is received that is incomplete and/or inaccurate, the form will be stamped “**Denied**” and returned to the subgrantee, along with information reflecting what is wrong with the report. If this happens or the subgrantee is late in submitting the A-7, the subgrantee will automatically be placed on **Draw Hold** until the report is received, reviewed, and approved.

### **Death Penalty**

If a subgrantee submits three (3) or more late OR incorrect reports in a given grant period they will receive a Warning Special Conditions status for their subsequent grant should funding be renewed. In the following year, if the subgrantee submits three (3) or more late OR incorrect reports in the grant period they will receive a Death Penalty status should funding be renewed. In the Death Penalty status, a subgrantee’s funding will be immediately suspended should two late OR incorrect reports be submitted.

## **ACCOUNTING SYSTEM CRITERIA**

All subgrantees are required to establish and maintain adequate accounting systems and financial records and to accurately account for the federal funds awarded to them. A financial system, whether a manual, automated, or a combination manual and automated accounting system, must be in place to record and report on the receipt, obligation, and expenditure of grant funds. Detailed accounting records and documentation must be kept to track the following:

- Federal funds awarded
- Federal funds drawn
- Matching funds, when applicable
- Program income
- Subawards (amount, purpose, award conditions, and current status)
- Contracts expensed against the award
- Expenditures

An adequate accounting system should meet the following criteria:

1. The accounting system must identify the receipt and expenditure of grant funds separately for each grant from the receipt and expenditure of other funds and

should be classified by source, such as NCHIP, Rural Grant, etc.

2. The accounting system must accommodate the recording of grant expenditures for each grant in the approved budget categories of the grant, such as: Personnel, Personnel Benefits, Supplies and Operating Expenses, Confidential Funds, Travel, Equipment, Contractor/Consultants, and Facilities/Rental.
3. All entries in the accounting system should be supported by documentation, such as checks, invoices and purchase orders, which support the entry and can be readily located. The supporting documentation should reflect the appropriate project (subgrant) number. Invoices that are paid from multiple sources must clearly identify the funding sources and the allocation breakdown by source.
4. Time records must be maintained by pay period and must include a supervisor's signature for each employee that is paid with federal funds so that the number of weekly hours spent implementing the grant can be specifically attributed to the grant.
5. The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.
6. The accounting system must include budgetary controls to avoid spending funds in excess of the total funds available for a grant.
7. Internal controls should be in place for approval of obligation and expenditure of funds. All requests for payments should contain not less than two different individuals' authorizations for payment in accordance with the organization's policies and procedures. No single individual can have complete control over receipt and expenditure of funds.
8. The accounting system should include a system of property records for all equipment (discussed in the Equipment section).

### **RECOMMENDED ACCOUNTING PROCEDURES**

For many subgrantees, it may be sufficient to maintain journals showing cash receipts broken down by source, date, and amount and cash disbursements journals showing the date of expenditure, payee, check number, amount of check, and allocation of the disbursement to the proper category.

For large and more complex grant awards, a double entry system should be maintained. The accounting system should be as simple as possible and still provide the necessary information for reporting and management purposes.

It is suggested that invoice totals be circled or initialed to indicate that the amount to be paid has been verified. If the invoice is split funded between multiple funding sources, the invoice should clearly show the breakout. The fiscal officer should set up some control to ensure that duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have been received.

## **RECORD MAINTENANCE**

Record maintenance is an important part of the management of a grant. Subgrantees are encouraged to keep **all** fiscal and programmatic records organized in one accessible file. Some subgrantees choose to use a 3-ring binder, while others use a folder or expandable folder system. However the records are kept, it is important to create an organized system so that records can be easily located. The following system was developed which may be of assistance in establishing the grant files.

### **SECTION: Award Documents**

**TABS:** Original Application  
Award Notice  
Special Conditions  
A-1 Form - Authorization to Sign Project Documents  
A-4 Form - Certificate of Equal Employment Opportunity Plan  
A-10 Form - Statement of Audit Arrangements  
A-12 Form - Disclosure of Lobbying Activities  
A-2 Budget Revisions Budget Extension Requests  
Approved Budget Revisions  
Standard Assurances  
Certifications Regarding Lobbying; Debarment; Suspension and Other  
Responsibility Matters; Drug-Free Workplace Requirements

### **SECTION: Financial Documents**

**TABS:** Accounting Spreadsheet  
A-3 Forms - Monthly Request for Funds  
A-7 Forms - Quarterly Reports  
Copies of Checks  
A-8 Form - Quarterly Project Income Report  
Copies of Invoices  
Purchase Orders and Receipts

### **SECTION: Correspondence & Close-out Documents**

**TABS:** Letters and E-mails to and from DAC  
Fax Confirmation Sheets for Documents Faxed to DAC  
A-5 Form - Statement of Equipment Purchases  
A-6 Form - Equipment Inventory  
Progress Reports  
Final Annual Report  
Any other documents relating to the grant

## **RECORDS RETENTION**

Subgrantees are required to maintain all programmatic and financial records, supporting documents, statistical and other records and reports for a period of seven years after all audit findings have been resolved or seven years following notification from the DAC that the subgrant has been closed. When records are stored away from the subgrantee's principal office, a written index of the location of records stored should be on hand and ready access should be assured.

## **ACCESS TO RECORDS**

The DAC, DOJ (including OVW, the Office of Inspector General (OIG)), the Office of Justice Programs, the Office of the Chief Financial Officer, and its representatives, and the General Accounting Office, and the State Auditor have the right of access to subgrantee records pertaining to the grant award. This access extends to any books, documents, papers and other records of the subgrantee that are necessary for audits, examinations, excerpts and transcripts. The subgrantee has the same right of access to pertinent records of subcontractors for similar purposes.

## **MATCH REQUIREMENTS**

Refer to the specific Grant Program information in the appendices of this guide for more information on match.

## **NON-SUPLANTING OF FUNDS**

Federal funds shall not be used to supplant, or replace, state or local funds in an agency or organization's budget. Federal funds shall be used to increase the amount of funds that would, in the absence of federal funds, be budgeted by the applicant agency.

Shifting funds within an agency's budget with the express intent of using such funds as matching funds shall be considered supplanting. Federal funds must be used to add to existing funds for project activities and not replace those funds appropriated for the same purpose.

## **COMMINGLING OF FUNDS**

The accounting systems of all subgrantees must ensure that funds are not commingled with funds from other sources. Each award must be accounted for separately, including any interest earned.

Funds specifically budgeted and/or received for one project may not be used to support another. Where a subgrantee's accounting system cannot comply with this requirement, the subgrantee shall establish a system to provide adequate fund accountability for each project that it has been awarded.

## PROJECT INCOME

### Definitions for Project Income

The following definitions clarify project income and how it is accounted for through the grant award.

**Project Income** - is defined as **any gross income** earned as a direct result of grant supported activities or earned only as a result of the grant during the funding period. Project income is recorded as received by the subgrantee after it has been collected. If the grant purpose is to conduct conferences, any fees that are generated would be considered project income. Project income can be used for the same allowable costs as federal grant funds.

**During the Grant Period** - is defined as the time between the effective date of the award and the ending date of the award reflected in the award document.

**A Direct Result** - is defined as a specific act or set of activities that are directly attributable to grant funds and which are directly related to the goals and objectives of the project.

### Examples of Project Income

Examples of project income as a *direct result* of grant funds include:

- asset seizures and forfeitures
- income received from the sale of seized and forfeited assets (personal or real property)
- royalties
- a court-ordered award of attorney's fees or costs
- registration and/or tuition fees

### Disposition

Project income may be used to supplement costs or reduce project costs, or may be refunded to the federal government. Project income may be used by the subgrantee for any purpose that furthers the broad objectives of the legislation under which the award was made. These objectives may include expanding the program, continuing the program, obtaining equipment or other assets needed for the program, or for other activities that further the statute's objectives. Project income should be used as earned and expended as soon as possible. **Project income not expended at the end of the award period must be returned to the Department of Justice.**

### Accounting for Project Income

Project income should be used as earned and expended as soon as possible. If the cost is allowable under the federal grant program, then the cost would be allowable using program income. The federal portion of project income must be accounted for up to the same ratio of federal participation as funded in the project or program.

### **Reporting of Project Income**

Project income must be reported on the A-8 Quarterly Project Income Report and submitted on a quarterly basis by the deadlines as indicated in the chart under Financial Reporting Requirements.

#### **TIPS ON REPORTING PROJECT INCOME:**

In reporting Project Income on the A-8 Quarterly Project Income Report, there cannot be more project income expenses than project income earned. An A-8 Report should not have a negative balance.

### **Project Income Documentation**

Project Income, like federal and match funds, must be reported accurately and supported by documentation. Project income documentation must consist of the date, type (i.e., registration fees), source and amount of income.

Documentation of the expenditure of project income should include the date, payee, check number, category, and amount. Expenses should have coordinating invoices or other supporting documentation.

Subgrantees are responsible for the implementation and compliance of project income guidelines. If needed, technical assistance can be provided by the DAC.

## REQUEST FOR FUNDS

The subgrantee must use the A-3 Request for Funds Form to request grant funds. **The A-3 Form may be found at DAC's website, [www.ok.gov/dac](http://www.ok.gov/dac), under the Grants tab. Go to the Subgrantee Toolbox and then scroll down to Project Forms.**

Funds may only be requested on a monthly basis. The request is a reimbursement for the funds which were expended the month prior. Advance requests are not allowed.

The A-3 Request for Funds Form must be accurate and completed in full, signed, and received by DAC on the 15th of each month. **If the A-3 Request for Funds Form is not received by 5:00 PM on the 15th of the month, the request will be processed the following month. Forms must be faxed to DAC at 405-264-5095. Electronic versions WILL NOT BE ACCEPTED.**

If the 15th of the month falls on a Saturday, then the form should be received in the DAC office on the Friday before. If the 15th of the month falls on a Sunday, the form should be received the following Monday before 5:00 p.m.

Reimbursement will be mailed from DAC within approximately fifteen (15) days following the 15<sup>th</sup> of the month.

**The A-3 Request for Funds Form must be submitted even if the request is zero. Failure to do so may cause a delay in funding future requests and a possible grant cancellation.**

**A-3 Request for Funds Forms which contain incomplete and/or inaccurate information will be stamped "Denied" and faxed back to the subgrantee. The inaccurate/incomplete A-3 will not be processed for payment. The subgrantee should submit a corrected A-3 which will be processed the following month.**

Additionally, it is the responsibility of the subgrantee to maintain on file all receipts and documentation of expenditures subject to review by the DAC.

## PAYMENT OF GRANT FUNDS

### Payments to Subgrantees

DAC receives federal funds by utilizing the phone activated "Grants Payment Request System (GPRS)" This funding method is a cash management process prescribed by the U.S. Treasury for all major grant recipients. Funds are paid to subgrantees through a Warrant and/or Electronic Funds Transfer (EFT) pursuant to rules and procedures issued by DAC.

Payment is a reimbursement for the funds which were expended the month prior.

### Payments Withheld

The Program Specialist will maintain a checklist for fiscal and programmatic reports for the program under their purview. When a fiscal or programmatic report is received, the Administrative Assistant in the Federal Grants Division will forward the document to the Financial Manager or the appropriate Program Specialist. The Financial Manager or Program Specialist will review the document for accuracy and/or thoroughness, update the checklist, and then forward to the appropriate person for disposition.

Each Grant Programs Specialist will maintain a checklist for fiscal and programmatic reports for the programs under their purview. **If a subgrantee does not turn in the report by the deadline, the following procedures will be followed:**

### A-3 Request for Funds

The following procedures will be used for the A-3 Request for Funds:

1. On the next business day following the deadline of the report, the Grant Programs Specialist will email or phone all subgrantees that are delinquent to notify them of the past due report. The Grant Programs Specialist will allow the subgrantee one additional week to forward the report and notify them that the late draw will not be processed until the following month. The phone call/e-mail will be documented in the subgrantee's contract file.
2. The Grant Programs Specialist will update the Grant Compliance Reports with information on late/incorrect reports.
3. If a funded agency has three (3) or more late/incorrect submissions of time-sensitive materials (anything with a deadline, i.e., award documents, requests for funds, quarterly reports, programmatic reports, etc.) in a single grant year, if re-awarded, they will receive a "Warning" Special Condition in their next grant year.

4. If the warned funded agency has three (3) or more late/incorrect submissions in the “warning” grant year and is awarded again the following year, they will receive the “Death Penalty” Special Condition.
5. If the agency submits TWO (2) late reports in the “Death Penalty” grant year, their award will be immediately suspended and forfeited for the remainder of the year.
6. If applicable, any grant suspended and forfeited during a regular grant year will NOT be eligible for renewals of that project in the following year.
7. Grants suspended or forfeited during a renewal year will be eligible to submit applications in the next grant year new applications are accepted.

### **A-7 Quarterly Reports**

The following procedures will be used for the A-7 Quarterly Reports:

1. On the next business day following the deadline of the report, if the report is not received by the deadline, the grant will be put on Draw Hold. The Grant Programs Specialist will forward a copy of the Draw Hold Form to the subgrantee by fax.
2. A subgrantee’s reports, which is found to be late and/or incorrect, are immediately put on Draw Hold. The procedures are the same as in Step 1.
3. Once the late or corrected report is received and approved by the Financial Manager, the Grant Programs Specialist will release the Draw Hold.
4. Once the Draw Hold is released, the subgrantee may begin receiving monthly draws.
5. The Grant Programs Specialist will update Grant Compliance Reports with information on late/incorrect reports.
6. If a funded agency has three (3) or more late/incorrect submissions of time-sensitive materials (anything with a deadline, i.e., award documents, requests for funds, quarterly reports, programmatic reports, etc.) in a single grant year, if re-awarded, they will receive a “Warning” Special Condition in their next grant year.
7. If the warned funded agency has three (3) or more late/incorrect submissions in the “warning” grant year and is awarded again the following year, they will receive the “Death Penalty” Special Condition.
8. If the agency submits TWO (2) late reports in the “Death Penalty” grant year, their award will be immediately suspended and forfeited for the remainder of the year.

9. If applicable, any grant suspended and forfeited during a regular grant year will NOT be eligible for renewals of that project in the following year.

### **Programmatic Reports**

The following procedures will be used for the Progress Reports:

1. Each grant has Programmatic Reports. The titles of the reports vary from grant to grant.
2. On the next business day following the deadline of the report, if the report is not received by the deadline, the grant will be put in Draw Hold. The Grant Programs Specialist will submit a Draw Hold Form to the Fiscal Manager to withhold funds until the report is received. The Grant Programs Specialist will forward a copy of the Draw Hold Form to the subgrantee by fax.
3. Once the late or corrected report is received and approved by the Grant Programs Specialist, the Draw Hold is released. A fax is sent to the subgrantees not in the OKGrants system. For grants in the system, the status of the grant is returned to Grant Awarded.
4. The Grant Programs Specialist will update Grant Compliance Reports with information on late/incorrect reports.
5. If a funded agency has three (3) or more late/incorrect submissions of time-sensitive materials (anything with a deadline, i.e., award documents, requests for funds, quarterly reports, programmatic reports, etc.) in a single grant year, if re-awarded, they will receive a "Warning" Special Condition in their next grant year.
6. If the warned funded agency has three (3) or more late/incorrect submissions in the "warning" grant year and is awarded again the following year, they will receive the "Death Penalty" Special Condition.
7. If the agency submits TWO (2) late reports in the "Death Penalty" grant year, their award will be immediately suspended and forfeited for the remainder of the year.
8. If applicable, any grant suspended and forfeited during a regular grant year will NOT be eligible for renewals of that project in the following year.

## BUDGET REVISION REQUESTS

Prior to requesting a budget revision, the subgrantee is encouraged to review the section on Non-Supplanting of Funds in this manual to determine whether the request for a budget revision is supplanting. If there is any question, consultation can be obtained by contacting the Federal Grants Division.

If the subgrantee determines that a budget revision is needed, the following information should be used as a guide in determining whether a request must be made *in writing* using the Form A-2 Budget Revision and Grant Extension Request Form. If an A-2 Form is required, the form must contain a written explanation regarding the reason for the budget revision and why money needs to be shifted (increased or decreased) among budget categories.

If the amount being revised is **less than 10%** of the federal award amount and within **approved** budget categories, there is no need to complete an A-2 Budget Revision Form.

However, if a subgrantee's approved budget does NOT include any funds in the operating expenses category and the subgrantee wants to budget funds in this initially unapproved category, an A-2 Budget Revision IS required.

### **PRIOR APPROVAL IS REQUIRED FOR ANY AND ALL EQUIPMENT PURCHASES NOT SPECIFICALLY LISTED IN THE APPROVED BUDGET.**

A Budget Revision that **changes the scope of the project** requires additional steps. If the scope of the project changes, refer to the section in the Financial and Administrative Guide on Change in the Scope of the Project and follow those procedures.

Revisions are NOT effective until the Federal Grants Division Director has approved the Request a Budget Revision. Subgrantees cannot act upon the request until it has been approved. If a request for a budget revision is approved, a copy of the approved form will be faxed or mailed to the subgrantee. If a request for a budget revision is denied, the Programs Specialist or the Federal Grants Division Director will contact the subgrantee to discuss the matter. **The deadline for requests for budget revisions is 30 days prior to the end of the grant period.** Budget Revisions submitted after this time will not be approved. Budgets should be reviewed quarterly to determine maximum usage.

*NOTE: It is NOT necessary to submit a final budget revision to make the actual expenditures match the budget if the total amount needing revision is less than 10% of the total federal grant amount.*

## EXTENSION REQUESTS

If a project cannot be completed within the initial award period, a request for a grant period extension must be made in writing using Form A-2 Budget Revision and Grant Extension Request Form. Grant extensions are not automatic and the need for an extension must be sufficiently justified along with the amount of time requested.

Request for extensions are NOT effective until the Federal Grants Division Director has approved the extension request. Subgrantees cannot act upon the request until it has been approved. If a request for a grant extension is approved, a copy of the approved form will be faxed or mailed to the subgrantee within 15 workdays of receipt of the request. If a request for a grant extension is denied, the Program Specialist or the Federal Grants Division Director will contact the subgrantee to discuss the matter. **The deadline for requests for grant extensions is 30 days prior to the end of the grant period.** Requests for grant extensions submitted after this time will not be approved.

Only one Request for a Grant Extension per award will be permitted. An approved Grant Extension Request **may** be approved for up to 12 months. Retroactive extensions will NOT be considered. If a grant extension request is not submitted prior to the deadline, unspent funds will be forfeited and returned to DAC. Without appropriate notice and approval from the Federal Grants Division, the original award period stands.

## **ALLOWABLE and NON-ALLOWABLE COSTS**

### **Allowable Costs**

Allowable costs are those costs identified in the grant program's authorizing legislation. In addition, costs must be reasonable, allowable, necessary to the project, and comply with the grant's funding statute requirements. Allowable costs include:

- Personnel
- Personnel Benefits
- Equipment
- Travel
- Supplies and Operating Expenses
- Contractor and Consultants
- Facilities and Equipment Rental
- Other Allowable Costs

If non-allowable costs are incurred, these expenditures will be disallowed and funds will be required to be returned to the Office of Justice Programs. Refer to the section on unallowable costs.

### **Expenditures Requiring Prior Approval**

Some expenditures require prior approval from the Federal Grants Division Director. Refer to the specific allowable expense for more information. Expenditures requiring prior approval include:

1. Equipment and Other Capital Expenditures not specifically listed in the approved budget
2. Consultant Rates and Other Contractual Agreements
3. Criminal Justice Information and Communication Systems
4. Automatic Data Processing (ADP) Equipment and Software
5. Out-of-State travel

### **Procedures for Requesting Prior Approval**

Requests for any of the above expenditures, if not approved in the approved award budget, must be submitted on the Form A-2 Budget Revision and Grant Extension Request Form. The request must be adequately justified with an explanation to permit review of allow ability. Requests must be submitted to the Federal Grants Division Director.

## **Non-Allowable Costs**

The following expenditures are not allowed:

### **Land Acquisition**

The funding legislation specifies that no federal award involving renting, leasing, or construction of buildings or other physical facilities shall be used for land acquisition.

### **Compensation of Federal Employees**

Salary payments, consulting fees, or other remuneration of full-time federal employees are unallowable costs.

### **Travel of Federal Employees**

Costs of transportation, lodging, subsistence, and related travel expenses of awarding agency employees are unallowable charges. Travel expenses of other federal employees for advisory committees or other program or project duties or assistance are allowable if they have been:

1. Approved by the federal employee's Department or Agency; and
2. Included as an identifiable item in the funds budgeted for the project or subsequently submitted for approval.

### **Bonuses or Commissions**

The subgrantee is prohibited from paying any bonus or commission to any individual or organization for the purpose of obtaining approval of an application for award assistance. Bonuses to officers or board members of profit or non-profit organizations determined to be a profit or fee are unallowable.

### **Military-Type Equipment**

Costs for such items as armored vehicles, explosive devices, and other items typically associated with the military arsenal, excluding automatic weapons, are unallowable. Exceptions MAY be made by the awarding agency upon a written request and justification from the subgrantee.

### **Lobbying**

All subgrantees must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate. In addition, the lobbying cost prohibition applicable to all subgrantees of funding includes the following.

No funds may be used for purposes of:

1. Attempting to influence the outcome of any federal, state, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;
2. Establishing, administering, contributing to, or paying for the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections.

3. Attempting to influence: (a) the introduction of federal or state legislation; or (b) the enactment or modification of any pending federal or state legislation through communication with any member or employee of the Congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activities), or with any government official or employee in connection with a decision to sign or veto enrolled legislation;
4. Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies;
5. Paying, directly or indirectly, for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a member of Congress or of a state legislature, to favor or oppose, by vote or otherwise, any legislation or appropriation by either Congress or a state legislature, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation;
6. Engaging in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried out in support of or in knowing preparation for an effort to engage in unallowable lobbying; or
7. Paying a publicity expert.
8. The Anti-Lobbying Act, 18 U.S.C. § 1913, was recently amended to expand significantly the restriction on use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S.C. § 1352. No federally appropriated funding made available may be used, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government, without the express approval of OJP.

#### Exemptions to Lobbying

Activities that are exempt from the above coverage include:

1. Providing a technical and factual presentation of information on a topic directly related to the performance of an award, through hearing testimony, statements, or letters to the Congress or a state legislature, or subdivision, member, or cognizant staff member thereof, in response to a documented request (including a *Congressional Record* notice requesting testimony or statements for the record at a regularly scheduled hearing) made by the subgrantee member, legislative body, or subdivision, or a cognizant staff member thereof, provided such information is readily obtainable and may be readily put in deliverable form, and further provided that costs under this section for travel, lodging, or meals are unallowable unless incurred to offer testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearing.

2. Any lobbying made unallowable by the above paragraph 3 to influence state legislation in order to directly reduce the cost or to avoid material impairment of the organization's authority to perform under the award.
3. Any activity specifically authorized by statute to be undertaken with funds from an award.
4. Providing testimony to introduce and support general statutory reform, such as criminal or juvenile code revisions before state legislative bodies.
5. Providing testimony before the state legislature on legislative issues or pending legislation.

#### Fund Raising

Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, may not be charged either as direct or indirect costs against the award. Neither the salary of persons engaged in such activities nor indirect costs associated with those salaries may be charged to the award, except insofar as such persons perform other funding-related activities.

An organization may accept donations (i.e., goods, space, services) as long as the value of the donations is not charged as a direct or indirect cost to the award. A subgrantee may also expend funds, in accordance with approved award terms, to seek future funding sources to "institutionalize" the project, but not for the purpose of raising funds to finance related or complementary project activities. Nothing in this section should be read to prohibit a subgrantee from engaging in fund raising activities as long as such activities are not financed by federal or non-federal award funds.

#### Corporate Formation

The cost for corporate formation may not be charged either as direct or indirect costs against the award.

#### *State and Local Sales Taxes*

These are unallowable when the government assesses taxes upon itself or, disproportionately, to federal programs. An example of an unallowable tax would be if the government levied taxes as a result of federal funding. An example of an allowable tax would be user taxes, such as gasoline tax. These provisions became effective as of the government's fiscal year beginning on or after January 1, 1998.

#### Other Unallowable Costs

Other unallowable costs include:

- Entertainment;
- Sporting events;
- Fines and penalties (except when incurred as a result of compliance with specific provisions of an award or instructions in writing from the awarding agency);
- Visa fees;
- Passport charges;

- Tips;
- Bar charges/Alcoholic beverages; and
- Lodging costs in excess of federal per diem. For events of 30 or more participants that are funded with an OJP award, if lodging costs exceed the federal per diem, none of the lodging costs are allowable, effective January 1, 2001.
- Membership fees to organizations whose primary activity is lobbying are unallowable; and
- Foreign travel.

#### Costs Incurred Outside the Project Period

Any costs that are incurred either before the start of the project period or after the expiration of the project period are not allowable.

#### Unapproved Requests of Equipment Purchases

All equipment that is to be purchased must be identified in the approved budget. The subgrantee must obtain prior approval from the Federal Grants Division Director for any additional equipment that the subgrantee desires to purchase. If this approval is not obtained, the unapproved equipment will be designated as unallowable.

#### Repayment of Unallowable Costs

If unallowable expenditures are incurred, the expenditures will be disallowed and funds must be returned to the Department of Justice.

## PERSONNEL

### Personnel Costs

If personnel costs are an approved component of the project, only actual salaries/wages and actual fringe benefits paid to the program personnel may be claimed. Personnel and benefits expenses are only for employees working for the applicant agency. Costs for personnel who are not employed by the applicant agency must be listed under Contractor/Consultants.

Accurate time and effort records by pay period are required to be maintained for all personnel whose salary is charged to the project. The time and attendance records should contain the following information and should be maintained by the agency:

1. Date (day, month, and year)
2. Employee's name
3. Position title
4. Total daily hours, by day, charged to the project
5. Employee's signature
6. Project director or supervisor's signature
7. Project (subgrant) number

It is strongly recommended that the subgrantee have written personnel policies and procedures pertaining to:

1. Work hours
2. Holidays, vacations, sick leave
3. Overtime pay and compensatory time - payment of these premiums will be for work performed by employees in excess of the established work week (usually 40 hours).
4. Termination
5. Qualifications
6. Written job descriptions

Project officials must ensure that employees working on the project are not receiving dual compensation, i.e., being paid with the grant funds while receiving salary from another source. **Only actual time spent working on the project may be charged to the project.**

If existing personnel assume a position paid with grant funds, additional personnel must be hired to fill the positions vacated as a result of the transfer unless it can be documented in writing that the original vacated position was eliminated due to a funding shortage.

**Personnel Changes**

If during the course of the award period, there is a change in the Project Director or Fiscal Officer, two forms must be completed. The first form is the A-9 Form - Change of Project Director or Fiscal Officer and the second is the A-1 Form, Authorization to Sign Project Documents. These forms should be completed immediately and forwarded to the Federal Grants Division. These documents are available online at [www.ok.gov/dac](http://www.ok.gov/dac) on the Subgrantee Toolbox page of the Federal Grants section.

## EQUIPMENT

### **Equipment Definition**

Equipment is tangible non-expendable personal property having a useful life of more than one year and/or an acquisition cost of \$500 or more per unit. A subgrantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.

### **Purchase of Equipment**

The purchase of equipment, including repairs which materially increase their useful life, are an allowable expenditure of funds in an approved budget. Subgrantees are required to be prudent in the acquisition and management of property purchased with federal funds. Equipment purchased with federal funds must be used for the criminal justice purposes as stated in the application.

Expenditure of funds for the acquisition of new property, when suitable property required for the successful execution of a project is already available within the subgrantee's organization, will be considered an unnecessary expenditure.

### **Prior Approval of Equipment Purchases**

All equipment purchases require prior approval by the Federal Grants Division Director, unless the item was specifically listed in the approved budget. In considering proposals for equipment purchases, the following principles should be adhered to:

- (1) No other equipment owned by the subgrantee is suitable for the effort.
- (2) No requests for purchase of vehicles will be approved.
- (3) Federal funds are not used to provide reimbursement for the purchase of equipment already owned by the subgrantee.
- (4) Equipment purchased and used commonly for two or more programs has been appropriately prorated to each activity.

### **Deviations from Approved Equipment Purchases in Budget**

If a subgrantee wants to purchase different equipment from the equipment that was approved in the budget, the Project Director must request permission from the Federal Grants Division Director. Approval must be obtained prior to the purchase or this will be considered a non-allowable expense.

### **Maintenance of Records**

Subgrantees must maintain an effective system for property management. Subgrantees are hereby informed that if DAC or the Department of Justice is made aware that the subgrantee does not employ an adequate property management system, project costs associated with the acquisition of the property may be disallowed.

## **Equipment Inventory**

Perpetual equipment inventory records should be maintained and contain, at a minimum, the information required to complete the A-6 Equipment Inventory Form. The A-6 Form is available online at [www.ok.gov/dac](http://www.ok.gov/dac) on the Subgrantee Toolbox page of the Federal Grants section. The deadline to turn in this form may be found in the Fiscal Responsibilities and Guidelines section on Financial Reports. The following information must be maintained:

1. Item Description
2. Property Inventory Number and Serial Number
3. Date of Purchase
4. Identification of New or Used Equipment
5. Voucher number
6. Cost
7. Location of the Equipment
8. Present Use
9. Condition
10. Disposition
11. Subgrant Project Number

## **Loss, Damage, or Theft of Equipment**

Subgrantees are responsible for replacing or repairing property that is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.

## **Ownership of Equipment**

The purchased equipment becomes the property of the agency or non-profit organization when the subgrantee provides certification to the DAC that the property will be used for the stated purpose. Certification is accomplished by completing the Statement of Equipment Purchases - Form A-5. The A-5 form can be found online at [www.ok.gov/dac](http://www.ok.gov/dac) on the Subgrantee Toolbox page of the Federal Grants section. If such certification is not submitted, the property becomes that of the DAC. The DAC shall seek to have the equipment used for criminal justice purposes elsewhere in the State prior to using it or disposing of it in any other manner.

## **Disposal of Equipment**

If the subgrantee plans to dispose of equipment purchased with federal funds, either through disposal, replacement through trade-in or sale and then subsequently purchase new property, complete the A-11 Form. The A-11 form is available online at [www.ok.gov/dac](http://www.ok.gov/dac) on the Subgrantee Toolbox page of the Federal Grants section.

## TRAVEL AND PER DIEM

### **General Travel and Per Diem Information**

Travel is an allowable expenditure of funds in an approved budget. This may include interjurisdictional travel, out-of-state travel, per diem, lodging, and registration. Some approved budgets may include the implementation of conferences and/or workshops.

**All out-of-state travel must be clearly defined and receive prior approval from the Federal Grants Division Director before the expenditure of the funds.**

### **Documentation of Travel**

All travel expenditures should be substantiated through a travel claim or voucher that contains the following information:

1. Name of employee
2. Travel to and from
3. Private car mileage
4. Date and time of departure and return
5. Signature of employee
6. Approval of project director or supervisor
7. Subgrant number

In-state travel and out-of-state travel expenditures must be properly documented. The following information should be attached to the travel voucher:

1. A paid receipt, showing a zero balance, from a hotel/motel with the name, city, and state, number of people in the room is required to be maintained in the fiscal files. If the room is shared, this should show on the invoice and the amount charged should be the rate for one individual.
2. Paid car rental bill and justification for renting rather than using public transportation
3. Airfare or other commercial transportation ticket
4. Justification if first class accommodations are paid

### **Mileage Reimbursement Rate**

The maximum allowable rate for mileage reimbursement for travel using a personal vehicle is the current rate per mile as set by General Services Administration (GSA). Current rates can be found at [www.gsa.gov](http://www.gsa.gov).

For purposes of computing mileage eligible for reimbursement, the person's office is the starting point, except when the person is leaving from their residence and where the residence is closer to their destination than their office. If leaving from their residence and their residence is closer to their destination than is the home office, the employee's residence shall be considered the starting point.

Mileage claim forms should include the following:

1. Name of employee
2. Travel to and from
3. Private car/Company car mileage
4. Funding Source
5. Signature of employee
6. Approval of project director or supervisor

If company car mileage is tracked via a log versus individual claims, the log should at a minimum contain items 1-5 in the list above. All logs should also be approved by a project director or supervisor prior to claiming mileage.

### **Standards for Overnight Travel**

Per diem and lodging rates for travel both within the State of Oklahoma and outside the State of Oklahoma are based upon the amounts authorized by the provisions of the Internal Revenue Code of 1986, as amended.

However, reimbursement rates for travel will vary depending on the location of travel as identified in the Government Services Administration (GSA) continental United States (CONUS) rates, for domestic locations. A complete listing of the CONUS locations and rates can be obtained from the GSA per diem web site: [www.gsa.gov](http://www.gsa.gov).

Travel and per diem rates will follow GSA's definition of "per diem localities with county definitions". Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries listed of the listed counties including independent entities located within the boundaries of the key city and listed counties (unless listed separately)".

### **Lodging**

For those employees attending meetings that have been approved for travel, which are conducted at a designated public lodging place where lodging has been arranged by the blocking of rooms or rate reductions for the participants by the sponsoring agency as evidenced in the notice of the meeting, employees will be reimbursed the actual lodging expense not to exceed the single occupancy room rate charged. Designated hotel information from a conference brochure or a letter from the sponsoring organization is acceptable documentation.

### **Per Diem Rates for Overnight Travel**

An employee, who is in overnight travel status, may claim the amount allowable under the US CONUS rate. Travel status is defined as an absence from the office or place of employment, home area, and/or official station area, while performing assigned official duties. Reimbursement for per diem for out-of-state travel shall not begin more than 24 hours before or continue more than 24 hours after the objective of the trip, such as a meeting, workshop, conference, etc. ends. In computing per diem, a day shall be a period of 24 hours. No per diem is allowed for periods less than overnight travel status.

When meals are provided and included as a part of the registration fee, the travel claim should be treated as follows:

1. One-fourth (1/4) of one day's per diem shall be deducted from the reimbursement limit for each meal provided and included in the registration fee (Continental breakfasts and refreshments such as coffee, tea, and soft drinks provided during meeting breaks are not considered meals for the purpose of this procedure).
2. Exceptions may apply where special circumstances prevented the traveler from participating in the function at which the meal was provided. For auditing purposes, a signed statement by the traveler of his/her non-participation in the meal function must be included with the claim form.
3. If an outside entity provides lunch for conference participants and it is not connected with the conference, the employee does not have to deduct for the meal.

### **Per Diem Allowance in Lieu of Subsistence**

When an employee who is in travel status chooses to stay with friends or relatives and lodging reimbursement is not being claimed, the traveler may claim an additional \$10.00 "subsistence" payment above the meals and incidental expenses reimbursement rate.

### **Transportation – In-State Travel**

In-State travel in privately owned vehicles may be reimbursed at a rate not to exceed GSA allowable per mile, based on the distance set forth in the latest Transportation Commission Road Map. All State, county, and city vehicles may be reimbursed for actual expenses only. Travel by railroad, bus, or other such public conveyance will be reimbursed at a rate not to exceed the normal charge of such conveyance, and in no instance shall the rate exceed coach airplane fare.

Reimbursement for necessary parking and turnpike fees incurred in the use of a privately owned automobile for official project business must be itemized.

### **Transportation – Out-of-State Travel**

Prior approval for travel out-of-state must be obtained from the Federal Grants Division Director, unless it was specifically listed in the approved budget. Subgrantees may follow their own established travel rates. However, if the subgrantee does not have a written policy, the subgrantee must abide by the Federal travel policy.

The subgrantee should refer to the website, [www.gsa.gov](http://www.gsa.gov) for specific information for the maximum rates lodging and per diem rates. Once at the website select Per Diem Rates to obtain the correct information.

Regardless of the mode of travel (including privately owned vehicle) reimbursement for out-of-state transportation costs shall not exceed that of coach airplane fare.

The actual cost of leasing or renting an automobile outside of this state to be used on official business for the state shall be reimbursed if the expense was approved in the budget or via a written justification approved by the Federal Grants Division Director in advance of rental.

### **Conferences and Workshops**

Allowable costs for conferences and workshops provided by the subgrantee may include:

- Conference or meeting arrangements;
- Publicity;
- Registration;
- Salaries of personnel;
- Rental of staff offices;
- Conference space;
- Recording or translation services;
- Postage;
- Telephone charges;
- Travel expenses (this includes transportation and subsistence for speakers or participants); and
- Lodging.

All federally funded projects for events that include 30 or more participants (both federal and non-federal) lodging costs for any number of attendees requiring lodging must not exceed the federal per diem rate for lodging. In the event the lodging rate is not the federal per diem rate or less, none of the lodging costs associated with the event would be allowable costs to the award. As a result, the recipient would be required to pay for all lodging costs for the event, not just the amount in excess of the federal per diem. For example, if the federal per diem for lodging is \$78 per night, and the event lodging rate is \$100 per night, the recipient must pay the full \$100 per night with non-grant funds, not just the difference of \$22 per night.

### **Conference Planning Costs**

Conference planning requires fiscal prudence and all recipients must review conference planning costs and eliminate all costs that are not absolutely critical or that exceed reasonable and necessary levels.

### **Location**

Minimizing costs must be the primary goal of a subgrantee when determining the city and facility in which to hold a conference. Conference planners must compare multiple facilities in multiple locations unless there is an overriding operational reason to hold a conference in a specific location. Subgrantees must make every effort to use no-cost facilities (including available government facilities) to the extent practicable. Special care should be taken when considering holding a conference in a location or facility that may raise appearance issues (such as a resort location), and these should only be used when they are the most cost-effective option (such as when the majority of attendees

live in that location). To ensure that the most cost effective location is selected, recipients should obtain several estimates before making a decision. A minimum of three estimates is required.

### **Meeting Space and Audio/Video Equipment**

The cost of meeting space and audio visual (AV) equipment rental must be reasonable and realistic to the size of the conference and other conference expenses.

### **Food and Beverage Costs**

DOJ funding should not be used to purchase food and/or beverages for any meeting, conference, training, or other event.

### **Other Conference Cost Items**

Trinkets (items such as hats, mugs, portfolios, t-shirts, coins, etc., regardless of whether they include the conference name or logo) cannot be purchased with DOJ grant funds. Basic supplies that are necessary for use during the conference (e.g., pens, paper, name tags) may be purchased.

DOJ grant funds cannot be used for costs of entertainment, including amusement, diversion, social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).

### **Indirect Costs**

Indirect costs are applicable to conference costs if your organization has a federally approved Indirect Cost Rate. Organizations must apply their Indirect Cost Rates to conference costs in accordance with the agreement as well as the DOJ policy and these costs must be included as part of the total cost of a conference.

If you have additional questions about any part of the conference request and reporting process, please contact your program specialist for guidance.

### **Meetings and Conferences**

The costs of meetings and conferences, **the primary purpose of which is the dissemination of technical information**, are allowable. This includes cost of transportation, rental of facilities, speakers' fees, and other items incidental to such meetings and conferences.

## **SUPPLIES AND OPERATING EXPENSES**

### **Supplies and Operating Expenses**

Supplies and operating expenses are an allowable expenditure of funds in an approved budget. Supplies are materials, expendable or non-expendable that are needed in the operation of the project. Non-expendable supplies must have a cost of less than \$500 per unit and are not immediately consumed when placed in use. The following are examples of expendable and non-expendable supplies:

Examples of expendable supplies:

- Office supplies, such as paper, pens, pencils, file folders, data processing supplies, etc.

Examples of non-expendable supplies:

- Letter trays, wastebaskets, staplers, or inexpensive office equipment or furniture type items costing less than the above limit.

Operating expenses are costs necessary to maintain the project. Operating expenses may include:

- Postage
- Printing
- Telephone Costs
- Rental Expenses
- Pager or Mobile Phone Rental

### **Ownership of Supplies**

The purchased supplies become the property of the agency or non-profit organization upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the funding support and the supplies are not needed for any other federally-sponsored programs or projects, the subgrantee shall compensate the awarding agency for their share. The amount of compensation shall be computed in the same manner as for non-expendable personal property or equipment.

## CONTRACTORS AND CONSULTANTS

### **Contractors and Consultant Expenses**

Compensation for contractors and/or consultants is an allowable expenditure of funds in an approved budget. **Specific guidelines for the payment for consultants in the following categories exist:**

- Consultants Associated with Educational Institutions
- Consultants Employed by State and Local Government
- Consultants Employed by Commercial Not-For-Profit Organizations
- Independent Consultants

### **Contractors and Consultant Rates**

Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the market place. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide the same. In addition, when the rate exceeds \$650 (excluding travel and subsistence costs) for an eight-hour day or proportionate hourly rate, a written prior approval is required from the Federal Grants Division Director.

Requests for approval of a consultant require additional justification. An eight-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, that this does not mean that the rate can or should be \$650 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles. Approval of consultant rates in excess of \$650 a day that is part of the original application with appropriate justification and supporting data will be approved on a case-by-case basis. The following is the policy in regard to compensation of various classifications of consultants who perform like-type services. If consultants are hired through a competitive bidding process but not sole source, the \$650 threshold does not apply:

- a. *Consultants Associated with Educational Institutions.* The maximum rate of compensation that will be allowed is the consultant's academic salary projected for 12 months, divided by 260. These individuals normally receive fringe benefits which include sick leave for a full 12-month period even though they normally only work nine months per year in their academic positions. If the resulting rate exceeds the maximum prior approval must be obtained.
- b. *Consultants Employed by State and Local Government.* Compensation for these consultants will only be allowed when the unit of government will not provide these services without cost. If a state or local government employee is providing services under a federal grant that are related to his or her employment with the

State or local government, the rate of compensation is not to exceed the daily salary rate for the employee paid by the unit of government. If the state or local government employee is providing services under a federal grant that are unrelated to this or her employment with the State or local government, the rate of compensation is based on the necessary and reasonable cost principles not to exceed the maximum rate allowed without prior approval.

- c. *Consultants Employed by Commercial and Not-For-Profit Organizations.* These organizations are subject to competitive bidding procedures. Thus, they are not subject to the \$650 per day maximum compensation threshold before requesting prior approval. In those cases where an individual has authority to consult without employer involvement, the rate of compensation should not exceed the individual's daily salary rate paid by his/her employer, subject to the \$650 limitation.
- d. *Independent Consultants.* The rate of compensation for these individuals must be reasonable and consistent with that paid for similar services in the marketplace. Compensation may include fringe benefits.

**NOTE: Current and former state employees may not be compensated for contractual services with a state agency until one year after the termination of state employment.**

### **Record Maintenance**

Adequate records for the expenditures of professional or contractual services should be maintained to ensure that the contractor has in fact performed the services. Records should contain the following information:

1. Signed Agreement or Contract
2. Dates the contractor provided the services
3. Number of hours the contractor worked
4. Services performed

## FACILITIES AND EQUIPMENT RENTAL

The cost for the rental of facilities and/or equipment is an allowable expenditure of funds in an approved budget.

### **Space**

The cost of space in privately or publicly owned buildings used for the benefit of the program is allowable subject to the conditions below:

- The total cost of space may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality.
- The cost of space procured for program usage may not be charged to the program for periods of non-occupancy, without authorization of the awarding agency.

### **Rental Cost**

The rental cost of space in a privately-owned building is an allowable expenditure. Rent cannot be paid if the building is owned by the subgrantee or if the subgrantee has a substantial financial interest in the property. However, the cost of ownership is an allowable expense. Similar costs for a publicly-owned building are allowable where "rental rate" systems, or equivalent systems that adequately reflect actual costs, are employed. The amount of rent charged to the grant program must be related and proportional to the personnel funded through the grant program.

Such charges must be determined on the basis of actual cost (including depreciation based on the useful life of the building, operation and maintenance, and other allowable costs). Where these costs are included in rental charges, they may not be charged elsewhere. No costs will be included for purchases or construction that was originally financed by the federal government.

## **OTHER EXPENSES**

Other costs, such as registration fees to attend a training or conference, is an allowable expense and should be claimed in this category.

## PROCUREMENT OF GOODS OR SERVICES

### **Adequate Competition**

All procurement transactions, whether negotiated or competitively bid and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition.

The subgrantee shall be alert to organizational conflicts of interest or non-competitive practices among vendors that may restrict or eliminate competition or otherwise restrain trade.

### **State Agencies and Local Governmental Agencies**

State agencies and local governmental agencies, such as police and sheriff's departments, shall follow the same policies and procedures they use for procurement from any non-federal funds. The state shall ensure that every purchase order or other contract includes any clauses required by federal statute and executive orders and their implementing regulations. State agencies and local governmental agencies should follow State Purchasing Procedures when procuring goods and services.

For purchases under \$5000, the subgrantee may follow their own procurement procedures and regulations, provided that the procurement conforms to applicable state law or regulation.

If the item to be purchased costs between \$5000 and \$10,000, price quotes and delivery dates must be recorded from three vendors. The chosen vendor must complete a non-collusion affidavit.

If the amount is \$10,000 to \$25,000, an invitation to bid must be completed and all vendors must complete a non-collusion affidavit with their bid. For further details on how to prepare an Invitation for Bid or a Request for Proposal, please contact the DAC Certified Procurement Officer. Usually, an Invitation for Bid would be used for equipment purchases.

Sole source procurements in excess of \$100,000 must receive prior approval from the DAC and federal awarding agency.

### **Non-Profit Organizations**

Non-profit organizations should follow 2 CFR Part 215 (formerly OMB Circular A-110) when procuring goods and services.

**Federal Surplus Property Program**

Subgrantees may be eligible to participate in the federal Surplus Property Program. This program provides for purchase of property for federal grant projects at 25% of the original acquisition cost. If you would like information, contact the Federal Grants Division Director at DAC.

## OBLIGATION AND EXPENDITURE OF FUNDS

An obligation is a contract, requisition, or a purchase order to which your organization has committed funds. For example, if you place an order for a piece of equipment or supplies to be purchased with federal funds, the purchase order is an obligation.

Any grant funds not properly obligated by a subgrantee prior to the end date of the grant award period will lapse and revert to the awarding agency. All obligations incurred prior to the grant end date must be paid within **60 days** after the end of the grant award period.

Obligated funds are those funds that have been legally committed under a grant for goods and services **within the grant period dates**. These obligations and payments include both federal dollars and matching contributions. The only time unpaid obligations should be reported is on the last quarterly report for the grant period. The final report must reflect zero unpaid obligations as all funds must have been paid within **60 days** of the grant period end date.

## SUSPENSION OF FUNDING

A subgrant award may be terminated if a subgrantee fails to conform to the programmatic and/or fiscal requirements of the grant program as set forth in the Financial Guide of the Office of Justice Programs, and the Federal Grants Division Administrative and Financial Guide for the grant program, and/or the special conditions of the award.

The subgrantee will be notified in writing of its failure to conform to the programmatic and/or fiscal requirements of the grant program and any corrective action that must be taken, along with a deadline for compliance. If the subgrantee fails to bring the project into compliance with the programmatic and/or fiscal requirements of the grant program within the timeframe reflected on the notice, the staff will place the subgrantee on Draw Hold, not allowing any further draw of subgrant funds. If a subgrantee continues to fail to take appropriate corrective action and bring the project into compliance with the programmatic and/or fiscal requirements of the grant program, the staff will notify the Grant Board. The Board will, by written notice to the subgrantee, provide an opportunity for the subgrantee to appear before the Board to show cause why the grant should not be terminated. The Board, at the time set for the subgrantee to appear before the Board, may, after providing an opportunity for the subgrantee to address the Board, determine that the subgrantee is presently in compliance with the programmatic and/or fiscal requirements of the grant program and allow the grant to continue, give the subgrantee additional time to comply with programmatic or fiscal requirements, or terminate the grant award. If an award is terminated, the notice of termination shall be delivered by courier service, certified mail, or registered mail.

Whoever knowingly and willfully falsifies, conceals, or covers up by trick, scheme, or device, any material fact in an application for assistance submitted pursuant to the grant program, or in any records required to be maintained pursuant to this Act, shall be subject to prosecution. Whoever embezzles, willfully misapplies, steals, or obtains by fraud any funds, assets, or property which are the subject of a grant or contract pursuant to this Act, or whoever receives, conceals, or retains such funds, assets, or property with intent to convert such funds, assets, or property to his/her use or personal gain knowing that such funds, assets, or property have been embezzled, willfully misapplied, stolen, or obtained by fraud, shall be subject to prosecution.

## **GRANT CLOSE-OUT FINANCIAL REPORTING PROCEDURES**

At the end of the grant period, the subgrantee should use these procedures to closeout the grant.

1. Expenses encumbered, but not paid prior to the end of the grant period date, should be identified as unpaid obligations on the quarterly report for the grant end date. The encumbered expenses must be paid within 60 days of the end of the grant period. If the encumbered expenses are not paid within 60 days, the expenses will be disallowed.
2. The unpaid obligations that have been paid within the 60-day period should be shown as expenditures this quarter and included in the total project cost on the final report.
3. The federal share of funds drawn down and remaining at the end of the 60-day period that were not obligated at the expiration date and/or were not expended within the 60 days must be returned to the Department of Justice.
4. Upon receipt of the final quarterly report, DAC will calculate the amount of federal funds to be returned or drawn down. Notification of the total amount due or funds to be drawn will be sent to the Project Director.
5. This notification will include payee information. Do NOT send the check with a DAC Check Transmittal Form.
6. List the subgrant number in the memo section of the check and "Return of unexpended grant funds."
7. Mail the check to the District Attorneys Council, Federal Grants Division, 421 N.W. 13<sup>th</sup> St., Suite 290, Oklahoma City, OK, 73103.

**Refer to the Grant Program insert packet for a list of the Grant Closeout Forms**

## AUDIT REQUIREMENTS

### **Audit Objectives**

Awards are subject to conditions of fiscal, program, and general administration to which the subgrantee expressly agrees. Accordingly, the audit objective is to review the subgrantee's administration of funds and required non-federal contributions for the purpose of determining whether the subgrantee has:

1. Established an accounting system integrated with adequate internal fiscal and management controls to provide full accountability for revenues, expenditures, assets, and liabilities. This system should provide reasonable assurance that the organization is managing the federal financial assistance in compliance with applicable laws and regulations.
2. Prepared financial statements, which are presented fairly, in accordance with generally accepted accounting principles.
3. Submitted financial reports (which may include Financial Status Reports, Cash Reports, and Claims for Advances and Reimbursements), which contain accurate and reliable financial data, and are presented in accordance with the terms of applicable agreements.
4. Expended federal funds in accordance with the terms, applicable agreements and those provisions of federal law or regulations that could have a material effect on the financial statements or on the awards tested.

All audits must be in compliance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. A copy of the A-133 audit report must be submitted to DAC.

### **Audit Threshold**

Non-federal entities that expend \$750,000 or more in federal funds (from all sources including pass-through subawards) in the organization's fiscal year (12-month turnaround reporting period) shall have a single organization-wide audit conducted in accordance with the provisions of OMB Circular A-133.

Non-federal entities that expend less than \$750,000 a year in federal awards are exempt from federal audit requirements for that year. Records must be available for review or audit by appropriate officials including the federal agency, DAC, General Accounting Office (GAO), and State Auditor and Inspector.

### **Due Dates for Audit Reports**

Audits are due no later than nine months after the close of each fiscal year during the term of the award.

Mail a copy of the A-133 audit to DAC in addition to the filing requirements of OMB Circular A-133.

### **Audit Reporting Requirements**

If the auditor becomes aware of illegal acts or other irregularities, the subgrantee must promptly notify DAC. The DAC shall, in turn, notify the cognizant federal agency of the illegal acts or irregularities and of proposed and actual actions, if any. In addition, the DAC is responsible for informing the OJP's Office of the Chief Financial Officer, DOJ's Office of Professional Responsibility, the Office of the Inspector General, and State and local law enforcement agencies or prosecuting authorities, as appropriate, of any known violations of the law within their respective area of jurisdiction.

### **Audit Costs**

Costs for audits not required or performed in accordance with OMB Circular A-133 are unallowable. If the subgrantee did not expend \$750,000 or more in federal funds during the fiscal year, but contracted with a certified public accountant to perform an audit, these costs may NOT be charged to the grant.

### **Resolution of the Audit Findings**

Timely action on recommendations by responsible management officials is an integral part of the effectiveness of an audit. Each subgrantee shall have policies and procedures for responding to audit recommendations by designating officials responsible for:

1. Following up;
2. Maintaining a record of the action taken on recommendations and time schedules for completing corrective action;
3. Implementing audit recommendations;
4. Submitting periodic reports to DAC on recommendations and actions taken; and,
5. Providing an audit special condition on all subawards. The special condition contains information, such as the audit report period, required audit report submission date; and name and address of the cognizant federal agency.

### **Failure To Comply**

Failure to have audits performed as required may result in the withholding of new awards and/or withholding of funds or change in the method of payment on active grants.

**APPENDIX I**  
**COVERDELL FORENSIC SCIENCE IMPROVEMENT GRANT**  
**PROGRAMMATIC GUIDELINES**

**GRANT PURPOSE**

The purpose of the Coverdell Forensic Science Improvement Grant is to improve the quality of forensic science services for the criminal justice system and to reduce the backlog of forensic evidence in criminal justice cases.

**MATCH REQUIREMENTS**

There is no match requirement under the Coverdell Program.

**RESTRICTIONS ON USE OF FUNDS**

The Coverdell Grant funds shall not be used directly or indirectly for security enhancements or equipment for nongovernmental entities that are not engaged in criminal justice or public safety. In addition, Coverdell grant funds shall not be used for vehicles, vessels, or aircraft, luxury items, real estate, or construction projects.

**REIMBURSEMENT**

This grant is a reimbursement grant. After grant funds are awarded, reimbursement to the awarded applicant will not be paid until the applicant has ordered, received, and paid for the equipment or expended the funds. Reimbursements can be requested on a monthly basis.

**SPECIAL CONDITIONS**

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

**AWARD ACCEPTANCE PROCEDURES**

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents within 45 days from the date of the award or November 15<sup>th</sup>.**

The following are the award documents that must be returned by the specified deadlines.

DOCUMENT	INSTRUCTIONS
<b>Award Notice</b>	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Special Conditions</b>	Chief Executive Officer and Project Director must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-1 Authorization to Sign Project Documents</b>	Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-4 Certification of Equal Employment Opportunity Plan</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-10 Statement of Audit Arrangements</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-12 Disclosure of Lobbying Activities</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-13 Certification of Project Income</b>	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Budget Forms</b>	If the approved application was for less than the amount requested in the original application, the overall budget and detailed budget pages, <b>including the narrative</b> , must be resubmitted. Complete and return by <b>November 15<sup>th</sup></b> .
<b>Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Standard Assurances</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .

<b>Goals and Objectives</b>	<p>If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum.</p> <p>If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Return to DAC by <b>November 15<sup>th</sup></b>.</p>
<b>Equal Employment Opportunity Plan Certification Form and Submission of the EEOP</b>	<p>If required (as determined by the <b>Form A-4 Certification of Equal Employment</b>), the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or <b>November 15<sup>th</sup></b>. Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.</p>

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

### PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

<b>FORM</b>	<b>DUE DATE</b>	
<b>PROGRESS REPORT</b> Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	<i>July 1 through December 31</i>	<b>Due January 15<sup>th</sup></b>
	<i>January 1 through June 30</i>	<b>Due July 15<sup>th</sup></b>

## GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
<b>FORM A-5</b> <b>Statement of Equipment Purchases</b>	If equipment was purchased, this form must be submitted. Due <b>December 1<sup>ST</sup></b> - 60 days after the end date of the grant.
<b>FORM A-6</b> <b>Property Inventory List</b>	If equipment was purchased, this form must be submitted. Due <b>December 1<sup>ST</sup></b> - 60 days after the end date of the grant.

**APPENDIX II**  
**NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM GRANT (NCHIP)**  
**PROGRAMMATIC GUIDELINES**

**GRANT PURPOSE**

The Bureau of Justice Assistance (BJA) through the National Criminal History Improvement Program Grant (NCHIP) assists states to ensure that accurate records are available for use in law enforcement, including sex offender registry requirements, and to protect public safety and national security.

**MATCH REQUIREMENTS**

A 10% cash or in-kind match is required. The federal share of the project may not exceed 90% of the total cost of the project.

The 10% cash or in-kind match requirement refers to a total amount and is not a line item by line item requirement. For example, if the proposed budget were \$750 for personnel and \$750 for equipment, the cash match budget would be a total of \$150 allocated to categories of your choice. The cash or in-kind match categories are not required to be equipment or personnel. The cash or in-kind match funds could be travel expenses.

The cash match may be applied from the following sources:

- Funds from State or local units of government that have a binding commitment of matching funds for programs or projects;
- Funds from the Housing and Community Development Act of 1974;
- Funds from the Appalachian Regional Development Act, or the Equitable Sharing Program
- Funds contributed from private sources;
- Funds otherwise authorized by law;
- Program income and the related interest earned on that program income generated from projects, provided they are identified and approved prior to making an award.
- Program income funds earned from seized assets and forfeitures which have been adjudicated by a State Court, as State law permits).

Expenditures do not need to be charged proportionately to the federal share and the cash match portion during the project period. However, by the end of the award period the 10% cash or in-kind match must have been met.

The cash match portion of the project shall be in addition to funds that would otherwise be available for the project. An agency's overall budget may not decrease because of the federal funds.

In-kind match is allowable under this grant program. An in-kind match is defined as non-cash resources, such as services, personnel, space, equipment, or other non-cash items.

### **TYPES OF MATCH**

1. Cash Match includes cash spent for project-related costs. Allowable cash match must include those costs which are allowable with federal funds.
2. In-kind Match includes, but is not limited to, the valuation of in-kind services. "In-kind" is the value of something received or provided that does not have a cost associated with it. An in-kind match may include donations of expendable and non-expendable equipment, office supplies, workshop or classroom materials, work space or the monetary value of time contributed by professional and technical personnel and other skilled and unskilled labor if the services they provide are an integral and necessary part of a funded project. The value placed on loaned or donated equipment may not exceed its fair rental value. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the organization or the labor market. Fringe benefits may be included in the valuation. Volunteer services must be documented, and to the extent feasible, supported by the same methods used by the subgrantee organization for its own employees. The value of donated space may not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately owned building in the same locality or \$10 per square foot and 150 square foot per person. The basis for determining the value of personal services, materials, equipment, and space must be documented.

### **RECORDS FOR MATCH**

Subgrantees must maintain records which clearly show the source, the amount, and the timing of all matching contributions. Over-matching on a project is discouraged. Report only the 10% requirement.

### **RESTRICTIONS ON USE OF FUNDS**

Funds shall be expended for only those purposes outlined in the subgrant application instructions.

### **REIMBURSEMENT**

This grant is a reimbursement grant. After grant funds are awarded, reimbursement to the awarded applicant will not be paid until the applicant has ordered, received, and paid for the equipment or expended the funds. Reimbursements can be requested on a monthly basis.

### **SPECIAL CONDITIONS**

Subgrantees should review and understand all Special Conditions prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project

objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

### **AWARD ACCEPTANCE PROCEDURES**

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents within 45 days from the date of the award, or November 15th.**

The following are the award documents that must be returned by the specified deadlines.

<b>DOCUMENT</b>	<b>INSTRUCTIONS</b>
<b>Award Notice</b>	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Special Conditions</b>	Chief Executive Officer and Project Director must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-1 Authorization to Sign Project Documents</b>	Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-4 Certification of Equal Employment Opportunity Plan</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-10 Statement of Audit Arrangements</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-12 Disclosure of Lobbying Activities</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-13 Certification of Project Income</b>	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Budget Forms</b>	If the application was approved for less than the amount requested in the original application, the overall budget and detailed budget pages, <b>including the narrative</b> , must be resubmitted. Complete and return by <b>November 15<sup>th</sup></b> .
<b>Certifications Regarding Lobbying; Debarment; Suspension and Other</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .

<b>Responsibility Matters; and Drug-Free Workplace Requirements</b>	
<b>Standard Assurances</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Goals and Objectives</b>	<p>If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum.</p> <p>If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Return to DAC by <b>November 15<sup>th</sup></b>.</p>
<b>Equal Employment Opportunity Plan Certification Form and Submission of the EEOP</b>	If required (as determined by the <b>Form A-4 Certification of Equal Employment</b> ), the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or <b>November 15<sup>th</sup></b> . Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

### **PROGRAMMATIC REPORTING REQUIREMENTS**

The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
<b>PROGRESS REPORT</b> Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	<i>July 1 through December 31</i>	<b>Due January 15<sup>th</sup></b>
	<i>January 1 through June 30</i>	<b>Due July 15<sup>th</sup></b>

**GRANT CLOSEOUT PROCEDURES**

FORM	DEADLINE
<b>FORM A-5</b> <b>Statement of Equipment Purchases</b>	If equipment was purchased, this form must be submitted. Due <b>December 1<sup>ST</sup></b> - 60 days after the end date of the grant.
<b>FORM A-6</b> <b>Property Inventory List</b>	If equipment was purchased, this form must be submitted. Due <b>December 1<sup>ST</sup></b> - 60 days after the end date of the grant.

**APPENDIX III**  
**RURAL DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT AND STALKING ASSISTANCE GRANT PROGRAMMATIC GUIDELINES**

**GRANT PURPOSE**

The primary purpose of the Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Grant (Rural Grant) is to enhance the safety of child, youth and adult victims of domestic violence, dating violence, sexual assault, and stalking by supporting projects uniquely designed to address and prevent these crimes in rural jurisdictions. OVW welcomes applications that propose innovative solutions for achieving this goal. The Rural Grant challenges victim advocates, law enforcement officers, pre-trial service personnel, prosecutors, judges and other court personnel, probation and parole officers, and leaders of faith-based and community organizations to collaborate to overcome the problem of domestic violence, dating violence, sexual assault, and stalking and to ensure that victim safety is paramount in providing services to victims and their children.

**MATCH REQUIREMENTS**

There is no match requirement under the Rural Grant.

**RESTRICTIONS ON USE OF FUNDS**

Rural Grant funds may not be used to support activities that compromise victim safety in order to advance offender accountability. An example of these activities may include failing to respect victim autonomy and decision-making. Using the coercive power of the court by forcing victims to speak with a victim advocate or subpoenaing victims and then arresting them if they fail to appear for court does not respect victim autonomy and decision-making.

With the exception of child sexual abuse, grant funds may only be used to address services for children when inexorably linked to services provided to an adult victim of domestic violence, dating violence, sexual assault, and/or stalking.

Rural Grant funds may not be used to provide legal representation in civil or criminal matters, such as family law cases (divorce, custody, visitation and child support), housing cases, consumer law cases and others. Grant funds may be used to provide legal representation to victims of domestic violence, dating violence, sexual assault, or stalking only in the limited context of protection order proceedings.

Grant funds may not be used to directly address other family violence issues such as violence perpetrated by a child against a parent, violence perpetrated by a parent against a child, except in cases involving child sexual abuse, or violence perpetrated by a sibling against another sibling.

## **GRANT PROGRAM PRIORITIES**

The scope of the Rural Grant is defined by the following authorized statutory program purposes and strategies. Proposed projects must implement activities consistent with the statutory purpose areas and strategies. Proposed projects must address at least one purpose area and at least one strategy, but do not need to address multiple purpose areas or strategies in order to receive support.

### Statutory Program Purposes

By statute, funds under the Rural Grant may be used for the following purposes:

- To identify, assess, and appropriately respond to child, youth and adult victims of domestic violence, dating violence, sexual assault and stalking in rural communities, by encouraging collaboration among domestic violence, dating violence, sexual assault, and stalking victim service providers; law enforcement agencies; prosecutors; courts; other criminal justice service providers; human and community service providers; educational institutions; and health care providers;
- To establish and expand nonprofit, nongovernmental, State, tribal, territorial, and local government victim services in rural communities to child, youth, and adult victims;
- To increase the safety and well-being of women and children in rural communities by dealing directly and immediately with domestic violence, dating violence, sexual assault, and stalking occurring in rural communities; and creating and implementing strategies to increase awareness and prevent domestic violence, dating violence, sexual assault, and stalking.

## **REIMBURSEMENT**

This grant is a reimbursement grant. After grant funds are awarded, reimbursement to the awarded applicant will not be paid until the applicant has ordered, received, and paid for the equipment or expended the funds. Reimbursements can be requested on a monthly basis.

## **SPECIAL CONDITIONS**

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

## **AWARD ACCEPTANCE PROCEDURES**

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without**

further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents by the start date on the award or November 15<sup>th</sup>.

The following award documents must be returned by **November 15<sup>th</sup>**.

<b>DOCUMENT</b>	<b>INSTRUCTIONS</b>
<b>Award Notice</b>	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Special Conditions</b>	Chief Executive Officer and Project Director must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-1 Authorization to Sign Project Documents</b>	Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-4 Certification of Equal Employment Opportunity Plan</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-10 Statement of Audit Arrangements</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-12 Disclosure of Lobbying Activities</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Form A-13 Project Income</b>	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Budget Forms</b>	If the VAWA Board approved less than the amount requested in the original application, all budget forms including the narrative, must be resubmitted. Complete and return by <b>November 15<sup>th</sup></b> .
<b>Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Standard Assurances</b>	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by <b>November 15<sup>th</sup></b> .
<b>Equal Employment Opportunity Plan Certification Form and Submission of the EEOP</b>	If required (as determined by the <b>Form A-4 Certification of Equal Employment</b> ), the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan

	(EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or <b>November 15<sup>th</sup></b> . Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.
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## PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
<b>FORM V-2 PROGRESS REPORT</b> Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	<i>January 1 - June 30</i>	<b>Due July 15<sup>th</sup></b>
<b>MUSKIE REPORT</b> Bi-annual report due to DAC via e-mail.	<i>January 1 – June 30</i>	<b>Due July 15<sup>th</sup></b>
	<i>July 1 – December 31</i>	<b>Due January 15<sup>th</sup></b>

## GRANT CLOSEOUT PROCEDURES

DOCUMENT	DEADLINE
<b>FORM A-5</b> <b>Statement of Equipment Purchases</b> (available online at <a href="http://www.ok.gov/dac">www.ok.gov/dac</a> )	Due <b>November 30<sup>th</sup></b> - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.
<b>FORM A-6</b> <b>Equipment Inventory</b> (available online at <a href="http://www.ok.gov/dac">www.ok.gov/dac</a> )	Due <b>November 30<sup>th</sup></b> - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.
<b>FORM A-8</b> <b>Quarterly Status Report for Project Income</b>	If required, the quarterly status report for project income is due <b>October 15<sup>th</sup></b> . If this is not the final report. The final report is due <b>January 15<sup>th</sup></b> .